

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Whitko Community School Corp (4455)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$20,738	\$31,901	n/a	54%
	11100 Elementary	\$2,185,615	\$1,959,897	\$2,076,131	-5%	6%
	11200 Middle/Junior High	\$1,085,963	\$1,371,274	\$1,296,614	19%	-5%
	11300 High School	\$1,237,051	\$1,431,920	\$1,443,248	17%	1%
	11355 Academic Honors - High Ability Student Program	\$0	\$13,624	\$24,621	n/a	81%
	11410 Agriculture A	\$46,201	\$29,744	\$34,139	-26%	15%
	11450 Consumer and Homemaking	\$32,579	\$40,951	\$48,306	48%	18%
	11470 Business Education	\$41,319	\$52,958	\$55,021	33%	4%
	11510 Cooperative Education	\$57,223	\$28,976	\$29,554	-48%	2%
	11590 Other Vocational Education Programs	\$6,588	\$723	\$0	-100%	-100%
	11920 Project 4R	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$16,388	\$15,836	\$6,565	-60%	-59%
	12210 Mild Mental Handicap	\$0	\$0	\$0	n/a	n/a
	12220 Moderate Mental Handicap	\$0	\$750	\$100	n/a	-87%
	12310 Orthopedic Impairment	\$0	\$12,591	\$15,723	n/a	25%
	12340 Hearing Impairment	\$0	\$482	\$0	n/a	-100%
	12350 Homebound	\$1,155	\$1,200	\$3,287	185%	174%
	12410 Emotional Handicap - Full Time	\$0	\$8,285	\$10,843	n/a	31%
	12610 Learning Disability - Full Time	\$311,188	\$631,623	\$688,046	121%	9%
	12620 Learning Disability - All Others	\$0	\$10,931	\$13,761	n/a	26%
	12810 Special Education Preschool	\$0	\$47,724	\$46,771	n/a	-2%
	12900 Other Special Programs	\$0	\$58,765	\$60,889	n/a	4%
	14100 Elementary	\$6,952	\$1,987	\$5,326	-23%	168%
	14200 Middle/Junior High	\$904	\$8,817	\$10,335	> 500%	17%
	14300 High School	\$32,098	\$31,783	\$52,635	64%	66%
	16100 Remediation Testing	\$71,156	\$22,513	\$20,105	-72%	-11%
	16200 Preventive Remediation	\$16,658	\$14,013	\$32,850	97%	134%
	21520 Speech Pathology Services	\$43,407	\$74,159	\$75,236	73%	1%
	22220 School Library	\$131,818	\$85,238	\$86,831	-34%	2%
	22230 Audiovisual	\$13,722	\$10,467	\$9,101	-34%	-13%
	22240 Education Television	\$0	\$0	\$0	n/a	n/a
	22250 Computer Assisted Instruction Services	\$36,431	\$33,688	\$36,719	1%	9%
	24100 Office of the Principal Services	\$562,073	\$700,351	\$710,539	26%	1%
	25820 Textbooks and Repairs	\$203,005	\$235,080	\$262,206	29%	12%
	25840 Other Textbook Rental Services	\$1,948	\$2,240	\$0	-100%	-100%
	26497 Teachers Retirement Fund	\$167,482	\$352,514	\$372,495	122%	6%
	41100 Transfer Tuition	\$1,230	\$0	\$0	-100%	n/a
	41300 Area Vocational Schools	\$0	\$3,665	\$0	n/a	-100%
	41400 Joint Services and Supply	\$302,964	\$23,620	\$37,659	-88%	59%

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Student Academic Achievement Total		\$6,613,120	\$7,339,124	\$7,597,557	15%	4%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$120	\$484	n/a	303%
	21140 Pupil Accounting	\$3,212	\$2,258	\$2,146	-33%	-5%
	21220 Counseling Services	\$255,487	\$262,249	\$233,413	-9%	-11%
	21240 Information Services	\$875	\$7,583	\$6,500	> 500%	-14%
	21290 Other Guidance Services	\$0	-\$4,790	\$8,969	n/a	n/a
	21340 Nurse Services	\$25,706	\$62,828	\$80,720	214%	28%
	21390 Other Health Services	\$0	\$21,271	\$25,487	n/a	20%
	21420 Psychological Testing	\$0	\$49,241	\$51,963	n/a	6%
	21430 Psychological Counseling	\$0	\$0	\$0	n/a	n/a
	21610 Service Area Direction	\$0	\$103,145	\$98,551	n/a	-4%
	21790 Other Student Services	\$0	\$0	\$94	n/a	n/a
	22110 Service Area Direction	\$46,803	\$14,796	\$16,363	-65%	11%
	22120 Instruction & Curriculum Development	\$32,655	\$167,633	\$174,970	436%	4%
	22130 Instructional Staff Training Services	\$3,974	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$0	\$0	\$0	n/a	n/a
	23110 Service Area Direction	\$10,000	\$11,150	\$11,675	17%	5%
	23120 Service Area Assistants	\$21,000	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$13,804	\$15,579	\$19,035	38%	22%
	23210 Office of the Superintendent	\$230,744	\$283,614	\$283,507	23%	0%
	23220 Community Relations	\$250	\$0	\$39	-85%	n/a
	23290 Other Executive Administrative Services	\$47,415	\$30,093	\$36,570	-23%	22%
	26450 Health Services	\$3,911	\$4,200	\$4,200	7%	0%
	26700 Technology Coordinator	\$22,848	\$0	\$0	-100%	n/a
Student Instructional Support Total		\$718,684	\$1,030,972	\$1,054,684	47%	2%
Overhead and Operational						
	23150 Legal Services	\$952	\$0	\$3,536	271%	n/a
	23160 Promotion Expenses	\$3,573	\$1,347	\$1,206	-66%	-11%
	23230 Staff Relations and Negotiations	\$133	\$0	\$0	-100%	n/a
	25110 Office of the Business Manager	\$21,000	\$69,283	\$71,051	238%	3%
	25291 Refund of Revenue	\$1,036	\$478	\$0	-100%	-100%
	25295 Bank Service Charge	\$1,301	\$3,092	\$5,365	313%	74%
	25360 Rent of Buildings & Equipment	\$0	\$3,846	\$3,275	n/a	-15%
	25410 Service Area Direction	\$41,014	\$48,983	\$53,553	31%	9%
	25420 Maintenance of Buildings	\$941,633	\$1,195,702	\$1,160,783	23%	-3%
	25430 Maintenance of Grounds	\$28,299	\$2,686	\$2,460	-91%	-8%
	25440 Maintenance of Equipment	\$66,599	\$267,819	\$266,371	300%	-1%

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	25470 Insurance (other than buses)	\$55,218	\$115,289	\$93,152	69%	-19%
	25510 Service Area Direction	\$0	\$11,409	\$14,474	n/a	27%
	25520 Vehicle Operation	\$304,862	\$331,425	\$341,583	12%	3%
	25530 Monitoring Services	\$0	\$2,034	\$2,263	n/a	11%
	25540 Vehicle Servicing and Maintenance	\$212,443	\$283,084	\$309,554	46%	9%
	25550 Purchase of School Buses	\$134,550	\$221,103	\$240,163	78%	9%
	25560 Insurance on Buses	\$16,985	\$44,825	\$34,423	103%	-23%
	25590 Other Pupil Transportation Services	\$10,668	\$7,255	\$6,615	-38%	-9%
	25610 Service Area Direction	\$70,238	\$95,066	\$100,637	43%	6%
	25620 Food Preparation and Dispensing	\$159,761	\$212,302	\$214,934	35%	1%
	25640 Food Purchases	\$236,525	\$310,330	\$333,047	41%	7%
	25690 Other Food Services	\$2,223	\$848	\$978	-56%	15%
	25920 Ditch Assessments	\$50	\$376	\$269	432%	-29%
	26200 Planning, Research, Develop., & Evaluation	\$4,051	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$927	\$0	\$0	-100%	n/a
	26499 Other	\$0	\$24,802	\$25,617	n/a	3%
	31000 Direction of Community Services	\$0	\$9,603	\$25,488	n/a	165%
	34000 Athletic Coaches	\$148,437	\$131,476	\$143,084	-4%	9%
	39100 High School Band Uniforms	\$0	\$0	\$1,743	n/a	n/a
	39400 Latch Key Kids Program	\$10	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$23,965	\$743	\$924	-96%	24%
	39900 Other Community Services	\$0	\$0	\$0	n/a	n/a
	49200 Scholarships	\$100	\$100	\$100	0%	0%
	52200 Temporary Loans, INTEREST ON DEBT	\$58,755	\$71,788	\$52,451	-11%	-27%
Overhead and Operational Total		\$2,545,308	\$3,467,095	\$3,509,101	38%	1%
Nonoperational						
	25330 Professional Services	\$0	\$172,998	\$41,283	n/a	-76%
	25351 Building Acquisition/Construction/Improvement	\$104,128	\$2,308,584	\$2,463,652	> 500%	7%
	25352 Energy Savings Contracts	\$0	\$495,669	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$52,520	\$48,274	\$19,660	-63%	-59%
	25380 Purchase of Mobile or Fixed Equipment	\$205,093	\$383,332	\$301,589	47%	-21%
	25390 Other Facilities Acquisition & Construction	\$0	\$11,734	\$36,109	n/a	208%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$95,269	\$95,269	n/a	0%
	53100 Buildings, LEASE RENTAL	\$1,379,108	\$1,338,255	\$1,548,155	12%	16%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$136,500	\$83,000	\$45,750	-66%	-45%
Nonoperational Total		\$1,877,349	\$4,937,116	\$4,551,466	142%	-8%
prorated						
	26491 PERF	\$68,069	\$53,435	\$61,166	-10%	14%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26492 Social Security	\$554,254	\$654,233	\$681,035	23%	4%
	26493 Workmen's Compensation	\$28,306	\$44,564	\$51,906	83%	16%
	26494 Group Insurance	\$1,598,152	\$1,932,450	\$3,019,232	89%	56%
	26496 Unemployment Compensation	\$0	\$12,807	\$1,870	n/a	-85%
	26498 Severance/Early Retirement Pay	\$0	\$78,870	\$107,731	n/a	37%
prorated Total		\$2,248,781	\$2,776,359	\$3,922,940	74%	41%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,299,753	\$9,378,687	\$10,459,951	26%	12%	59.3%	48.0%	50.7%
Student Instructional Support	\$881,196	\$1,289,264	\$1,407,566	60%	9%	6.3%	6.6%	6.8%
Overhead and Operational	\$2,944,944	\$3,945,599	\$4,216,764	43%	7%	21.0%	20.2%	20.4%
Nonoperational	\$1,877,349	\$4,937,116	\$4,551,466	142%	-8%	13.4%	25.3%	22.1%
Grand Total	\$14,003,241	\$19,550,665	\$20,635,747	47%	6%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	65.6%	54.6%	57.5%